19 39

Department of Excise

OFFICE Board of Revenue (Exci

STATION Madras

R No. 1787

Dated 9-8-39

2.6 (E)

DESPATCH
10AUG1939

Pages in the file

(SUBJECT.)

Advance account - Cashew arrack - Mangalore [illegible]

Minimum amount - Fixation - Ordered

& SPIRIT DEPT.

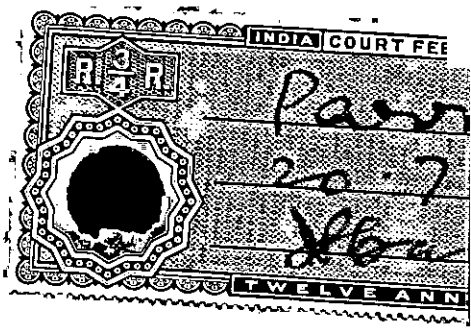
The East India Distilleries & Sugar Factories Ltd

Y & CO. LTD.,
GING AGENTS
APHIC ADDRESS:-
ISTIMULO."

BOARD OF REVENUE
2- AUG 1939
EXCISE—MADRAS

Madras, 31st July, 1939.

OUR REF Spirit



The Secretary to the Commissioner of Excise,

Chepauk,

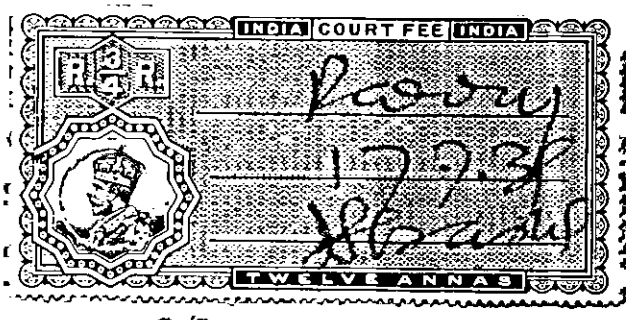
M a d r a s.

Sir,

Cashew Arrack sale in sealed bottles in South Kanara District.

We have the honour to inform you that we propose to start issuing Cashew Arrack by the middle of August 1939, and we therefore request you to instruct the Collector of South Kanara and the Warehouse Officer, Mangalore, to open a separate duty advance account for Cashew Arrack and to fix the minimum balance to be maintained in this account @ Rs.250/- as a special case.

We request you to expedite orders to enable us to commence issues as proposed by us.



We have the honour to be,
Sir,
Your obedient servants,
for Parry & Co. Ltd.,

Asst. Manager,
Managing Agents.

C/Calicut.

A CR 7747, 4 encl + A.

Advance account - Cashew arrack - Mangalore warehouse - Minimum amount - Reduction - Request.

p 1 cf From Messrs Parry & Co. Ltd, letter dt 31.7.39

Messrs Parry and Co. state

p 1 cf that they propose to issue Cashew arrack from the Mangalore warehouse from the middle of this month (August) and request that instructions may be issued to the Collr of S. Kanara and the warehouse officer, Mangalore, to open a separate duty advance account for cashew arrack. They further request

p 1 cf that the minimum balance to be maintained in this advance account may be fixed at Rs 250/- as a special case. Under S.O. 101, Distillery Manual Vol II, the minimum amount to be maintained in advance accounts is Rs 2000/-. When most of the quantity of Cashew arrack manufactured in the Coy's distillery is sold out, the minimum balance in the account for cashew arrack may be fixed to Rs 200/-. Messrs Parry

p 11 (I)
(D 1561 [3])

and Co have recently been permitted to manufacture about 2 or 3 lakhs of Cochin cracks in a year on a small scale in Kottayam and on a small scale in Mangalore. In the last Cochin season March 27, they have manufactured about 2 47.6 lakhs of cracks and sold. As sales will be very limited a minimum of one account of Rs 5000 may be opened with each Collector, however, be entitled in the month:

Yes
DW

DW

Yes
3.6.37

So 101 Om vol ii does not Consolidate the Maintenance of Separate Advance Accounts for Payment of duty on different kinds of Spirits and different rates of duty on stocks is different. Credit is debitable to one and the same Account. Thus an Advance Account is maintained for the Mangalore Warehouse and a minimum deposit of Rs 2000 is being maintained. So the duty on the stocks of Cochin Brand may be debited to the Advance Account. But during the experimental

distillation

distillation of Cashew Arrack Messrs Parry & Co are permitted to maintain a Separate Advance account for Cashew Arrack to facilitate separation of items of credit and debit for each kind of Spirit (B.P. No 491 abk/35) 12.3.35
There is no objection to allow them to maintain a Separate Advance Account for Cashew Arrack with a Minimum deposit of Rs 250/

28/3/35

Please see the appl notes in fp 1-2 n/f and the A.C.D's notes on fp 2-3 n/f. The A.C.D says that there is no objection to allow Messrs Parry & Co to maintain a separate Advance Acct for Cashew arrack with a minimum deposit of Rs 250/- Order may be issued accordingly.

For orders

Issd
4/8/35

5/8/35

A separate advance a/c for Cashew arrack with a minimum deposit of Rs 250/ may be opened

8/8/35

draft submitted

CR 9741 Mdle/39 x A

Advance account – Cashew arrack – Mangalore ware-house – Minimum amount – Relaxation – Ordered ~~Sanctioned~~

From Messrs Parry & Co Ltd, letter dt. 31.7.39.

Resolution

Messrs Parry and Co state that they propose to issue Cashew arrack from the Mangalore W.H from the middle of this month (August 39). The Board ~~directs that~~ permit them to open a separate advance account for Cashew arrack ~~should be opened and maintained in the Mangalore W.H and in the South Kanara Collectorate~~ The minimum balance to be maintained in this advance account is fixed at Rs 250/- as a special case.

Fwd →
9.8.39

G
16.8.39

DESPATCHED
10 AUG 1939

Comm. S. Kanara
A.C. Mdle
Insp. of Distls
W.H officer, Mangalore
Messrs Parry & Co Ltd Madras
to stock file